

FAILED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 257

AMENDMENT NO. A39
(to be filled in by
Principal Clerk)

S257-AMRap-9 [v.5]

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Amends Title [NO]
Second Edition

Date _____, 2025

Senator Waddell

1 moves to amend the bill on page 402, line 25-26, by inserting the following between the lines:

2
3 **"ALLOW LAW ENFORCEMENT OFFICERS TO RETIRE WITH UNREDUCED**
4 **BENEFITS AFTER TWENTY-FIVE YEARS OF CREDITABLE SERVICE**

5 **SECTION 41.27.(a)** G.S. 135-5(a)(4) reads as rewritten:

6 "(4) Any member who is a law-enforcement officer and who (i) attains age 50 and
7 completes 15 or more years of creditable service in this capacity, (ii) attains
8 age 55 and completes five or more years of creditable service in this capacity,
9 or (iii) has completed 25 years of creditable service ~~with a minimum of 15~~
10 ~~years of creditable service in a law enforcement capacity~~ may retire upon
11 electronic submission or written application to the Board of Trustees setting
12 forth at what time, as of the first day of a calendar month, not less than one
13 day nor more than 120 days subsequent to the execution and filing thereof, the
14 member desires to be ~~retired; Provided, also, any retired.~~ Any member who
15 has met the conditions ~~herein required but of this subsection,~~ does not retire,
16 and later becomes a teacher or an employee other than as a law-enforcement
17 officer shall continue to have the right to commence retirement."

18 **SECTION 41.27.(b)** G.S. 135-5(b21) reads as rewritten:

19 "(b21) Service Retirement Allowance of Members Retiring on or After July 1, ~~2019-2019,~~
20 and Before January 1, 2026. – Upon retirement from service on or after July 1, and before
21 January 1, 2026, in accordance with subsection (a) or (a1) of this section, a member shall receive
22 the following service retirement allowance:

23"

24 **SECTION 41.27.(c)** G.S. 135-5 is amended by adding a new subsection to read:

25 "(b22) Service Retirement Allowance of Members Retiring on or After January 1, 2026. –
26 Upon retirement from service on or after January 1, 2026, in accordance with subsection (a) or
27 (a1) of this section, a member shall receive the following service retirement allowance:

28 (1) A member who is a law enforcement officer or an eligible former law
29 enforcement officer shall receive a service retirement allowance computed as
30 follows:

31 a. If the member's service retirement date occurs (i) on or after the
32 member's 55th birthday and completion of five years of creditable



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- 1 service as a law enforcement officer or (ii) after the completion of 25
2 years of creditable service, then the allowance shall be equal to one
3 and eighty-two hundredths percent (1.82%) of the member's average
4 final compensation multiplied by the number of years of the member's
5 creditable service.
- 6 b. If the member's service retirement date occurs (i) on or after the
7 member's 50th birthday and before the member's 55th birthday and (ii)
8 after the completion of 15 or more years of creditable service as a law
9 enforcement officer but before the completion of 25 years of creditable
10 service, then the retirement allowance shall be equal to the greater of
11 the following amounts:
- 12 1. The service retirement allowance payable under
13 sub-subdivision a. of this subdivision reduced by one-third of
14 one percent (1/3 of 1%) thereof for each month by which the
15 retirement date precedes the first day of the month coincident
16 with, or next following, the month the member would have
17 attained age 55.
- 18 2. The service retirement allowance as computed under
19 sub-subdivision a. of this subdivision reduced by five percent
20 (5%) times the difference between 25 years and the amount of
21 creditable service at retirement.
- 22 (2) A member who is not a law enforcement officer or an eligible former law
23 enforcement officer shall receive a service retirement allowance computed as
24 follows:
- 25 a. If the member's service retirement date occurs (i) on or after the
26 member's 65th birthday and completion of five years of membership
27 service, (ii) after the completion of 30 years of creditable service, or
28 (iii) on or after the member's 60th birthday and completion of 25 years
29 of creditable service, then the allowance shall be equal to one and
30 eighty-two hundredths percent (1.82%) of the member's average final
31 compensation, multiplied by the number of years of creditable service.
- 32 b. If the member's service retirement date occurs (i) after the member's
33 60th birthday and before the member's 65th birthday and (ii) prior to
34 the completion of 25 years or more of creditable service, then the
35 retirement allowance is the amount of the retirement allowance in
36 sub-subdivision a. of this subdivision reduced by one-quarter of one
37 percent (1/4 of 1%) thereof for each month by which the retirement
38 date precedes the first day of the month coincident with, or next
39 following, the member's 65th birthday.
- 40 c. If the member's early service retirement date occurs (i) on or after the
41 member's 50th birthday and before the member's 60th birthday and (ii)
42 after completion of 20 years of creditable service but prior to the
43 completion of 30 years of creditable service, then the early service

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1 retirement allowance shall be equal to the greater of the following
2 amounts:

3 1. The amount of the service retirement allowance as computed
4 under sub-subdivision a. of this subdivision reduced by the
5 sum of five-twelfths of one percent (5/12 of 1%) thereof for
6 each month by which the member's retirement date precedes
7 the first day of the month coincident with, or next following,
8 the month the member would have attained age 60, plus
9 one-quarter of one percent (1/4 of 1%) thereof for each month
10 by which the member's 60th birthday precedes the first day of
11 the month coincident with, or next following, the member's
12 65th birthday.

13 2. The amount of the service retirement allowance as computed
14 under sub-subdivision a. of this subdivision reduced by five
15 percent (5%) times the difference between 30 years and the
16 amount of creditable service at retirement.

17 3. If the member's creditable service commenced prior to July 1,
18 1994, the service retirement allowance equal to the actuarial
19 equivalent of the allowance payable at the age of 60 years as
20 computed in sub-subdivision b. of this subdivision.

21 d. Notwithstanding the foregoing provisions of this subsection, any
22 member whose creditable service commenced prior to July 1, 1963,
23 shall not receive less than the benefit provided by subsection (b) of this
24 section."

25 **SECTION 41.27.(d)** G.S. 135-5(m) reads as rewritten:

26 "(m) Survivor's Alternate Benefit. – Upon the death of a member in service, the beneficiary
27 designated to receive a return of accumulated contributions shall have the right to elect to receive
28 in lieu thereof the reduced retirement allowance provided by Option 2 of subsection (g) ~~above of~~
29 this section computed by assuming that the member had retired on the first day of the month
30 following the date of the member's death, provided that all four of the following conditions apply:

31 (1) The member falls into one of the following categories:

32 a. The member had attained ~~such age and/or~~ the minimum age, creditable
33 service amount, or combination of both necessary to be eligible to
34 commence retirement with an early or service retirement ~~allowance,~~
35 ~~or~~ allowance.

36 b. The member had obtained 20 years of creditable service in which case
37 the retirement allowance shall be computed in accordance with
38 G.S. 135-5(b21)(1)e. ~~or~~ G.S. 135-5(b21)(2)e., ~~sub-subdivision~~
39 (b22)(1)b. or sub-subdivision (b22)(2)c. of this section
40 notwithstanding the requirement of obtaining age ~~50, or~~ 50.

41"

42 **SECTION 41.27.(e)** G.S. 128-27(a)(5) reads as rewritten:

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1 (5) Any member who is a law enforcement officer and who (i) attains age 50 and
2 completes 15 or more years of creditable service in this capacity, or (ii) attains
3 age 55 and completes five or more years of creditable service in this capacity,
4 or (iii) who has completed 25 years of creditable service ~~with a minimum of~~
5 ~~15 years of creditable service in a law enforcement capacity~~ may retire upon
6 electronic submission or written application to the Board of Trustees setting
7 forth at what time, as of the first day of a calendar month, not less than one
8 day nor more than 120 days subsequent to the execution and filing thereof, the
9 member desires to be ~~retired; provided, also, any~~ retired. Any member who
10 has met the conditions required by this subdivision but does not retire, and
11 later becomes an employee other than as a law enforcement officer, continues
12 to have the right to commence retirement."

13 **SECTION 41.27.(f)** G.S. 128-27(b22) reads as rewritten:

14 "(b22) Service Retirement Allowance of Member Retiring on or After July 1, 2019, 2019,
15 and Before January 1, 2026. – Upon retirement from service in accordance with subsection (a)
16 or (a1) of this section, on or after July 1, 2019, and before January 1, 2026, a member shall
17 receive the following service retirement allowance:

18 "

19 **SECTION 41.27.(g)** G.S. 128-27 is amended by adding a new subsection to read:

20 "(b23) Service Retirement Allowance of Member Retiring on or After January 1, 2026. –
21 Upon retirement from service in accordance with subsection (a) or (a1) of this section, on or after
22 January 1, 2026, a member shall receive the following service retirement allowance:

23 (1) A member who is a law enforcement officer or an eligible former law
24 enforcement officer shall receive a service retirement allowance computed as
25 follows:

26 a. If the member's service retirement date occurs (i) on or after the
27 member's 55th birthday and completion of five years of creditable
28 service as a law enforcement officer or (ii) after the completion of 25
29 years of creditable service, then the allowance shall be equal to one
30 and eighty-five hundredths percent (1.85%) of the member's average
31 final compensation multiplied by the number of years of the member's
32 creditable service.

33 b. If the member's service retirement date occurs (i) on or after the
34 member's 50th birthday and before the member's 55th birthday and (ii)
35 after the completion of 15 or more years of creditable service as a law
36 enforcement officer but before the completion of 25 years of creditable
37 service, then the retirement allowance shall be equal to the greater of
38 the following amounts:

39 1. The service retirement allowance payable under
40 sub-subdivision a. of this subdivision reduced by one-third of
41 one percent (1/3 of 1%) thereof for each month by which the
42 retirement date precedes the first day of the month coincident

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1 3. If the member's creditable service commenced prior to July 1,
2 1995, the amount of the actuarial equivalent of the allowance
3 payable at the age of 60 years as computed in sub-subdivision
4 b. of this subdivision.

5 d. Notwithstanding the foregoing provisions, any member whose
6 creditable service commenced prior to July 1, 1965, shall not receive
7 less than the benefit provided by subsection (b) of this section."

8 **SECTION 41.27.(h)** G.S. 128-27(m) reads as rewritten:

9 "(m) Survivor's Alternate Benefit. – Upon the death of a member in service, the beneficiary
10 designated to receive a return of accumulated contributions shall have the right to elect to receive
11 in lieu thereof the reduced retirement allowance provided by Option two of subsection (g) ~~above~~
12 of this section computed by assuming that the member had retired on the first day of the month
13 following the date of the member's death, provided that all four of the following conditions apply:

14 (1) The member falls into one of the following categories:

15 a. The member had attained ~~such age and/or the~~ minimum age, creditable
16 service amount, or combination of both necessary to be eligible to
17 commence retirement with an early or service retirement ~~allowance,~~
18 or allowance.

19 b. The member had obtained 20 years of creditable service in which case
20 the retirement allowance shall be computed in accordance with
21 G.S. 128-27(b22)(1)e. ~~or G.S. 128-27(b22)(2)e.,~~ sub-subdivision
22 (b23)(1)b. or sub-subdivision (b23)(2)c. of this section,
23 notwithstanding the requirement of obtaining age ~~50, or~~ 50.

24 "

25 **SECTION 41.27.(i)** G.S. 143-166.41 reads as rewritten:

26 "**§ 143-166.41. Special separation ~~allowance.~~ allowance options for State law enforcement**
27 officers.

28 (a) Annual Special Separation Allowance. – Notwithstanding any other provision of law,
29 every sworn law-enforcement officer ~~as defined by G.S. 135-1(11e) or G.S. 143-166.30(a)(4)~~
30 employed by a State department, agency, or institution who qualifies under this section shall
31 ~~receive, receive an annual special separation allowance~~ beginning in the month in which ~~he the~~
32 officer retires on a basic service retirement under the provisions of G.S. 135-5(a), ~~an annual~~
33 ~~separation allowance equal to eighty-five hundredths percent (0.85%) of the annual equivalent~~
34 ~~of the base rate of compensation most recently applicable to him for each year of creditable~~
35 ~~service. employer. To qualify for the allowance the officer shall:~~

36 (1) Have (i) completed 30 or more years of creditable service or, (ii) have attained
37 55 years of age and completed five or more years of creditable service; and

38 (2) Not have attained 62 years of age; and

39 (3) Have completed at least five years of continuous service as a law enforcement
40 officer ~~as herein defined immediately preceding a service retirement. Any~~
41 ~~break in the continuous service required by this subsection because of~~
42 ~~disability retirement or disability salary continuation benefits shall not~~
43 ~~adversely affect an officer's qualification to receive the allowance, provided~~

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1 ~~the officer returns to service within 45 days after the disability benefits cease~~
2 ~~and is otherwise qualified to receive the allowance. G.S. 135-5(a).~~

3 ...
4 (b) ~~As used in this section, "creditable service" means the~~ Definitions. – The following
5 definitions apply in this section:

6 (1) Allowance. – The annual special separation allowance for State law
7 enforcement officers provided for under this section.

8 (2) Creditable service. – The service for which credit is allowed under the
9 retirement system of which the officer is a member, provided that at least fifty
10 percent (50%) of the service is as a law enforcement officer as herein defined
11 or as a probation/parole officer as defined in G.S. 135-1(17a) member.

12 (3) Law enforcement officer. – As defined in either G.S. 135-1 or
13 G.S. 143-166.30(a).

14 (4) Officer. – A law enforcement officer.

15 (5) Probation/parole officer. – As defined in G.S. 135-1.

16 (b1) Eligibility for Allowance. – To be eligible for an allowance under this section, an
17 officer is required to meet all of the following criteria:

18 (1) The officer (i) has completed 25 or more years of creditable service or (ii) is
19 55 years of age or older and has completed five or more years of creditable
20 service.

21 (2) The officer is less than 62 years of age.

22 (3) The officer has completed at least five years of continuous service as a law
23 enforcement officer immediately preceding the officer's service retirement.
24 Any break in this required continuous service that is a result of disability
25 retirement or disability salary continuation benefits shall not adversely affect
26 an officer's qualification to receive an allowance under this subdivision so
27 long as the officer returned to service within 45 days after the disability
28 benefits had ceased and is otherwise qualified to receive the allowance.

29 (4) At least fifty percent (50%) of the officer's creditable service is as a law
30 enforcement officer, or for service prior to July 1, 2017, as a probation/parole
31 officer.

32 (b2) Allowance Amount. – The amount of the allowance under this section is equal to
33 eighty-five hundredths percent (0.85%) of the annual equivalent of the base rate of compensation
34 most recently applicable to the officer for each year of creditable service.

35 (c) Cessation of Payment. – Payment of the allowance to a retired officer under the
36 provisions of this section shall cease at the first occurrence of one of the following:

37 (1) The death of the ~~officer;~~ officer.

38 (2) The last day of the month in which the officer attains 62 years of ~~age;~~ age.

39 (3) The first day of reemployment by any State department, agency, or institution,
40 except that this subdivision does not apply to an officer returning to State
41 employment in a position exempt from the North Carolina Human Resources
42 Act in an agency other than the agency from which that officer retired.

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1 (d) Impact of Other Benefits or Actions. – This section does not affect the benefits to
2 which an individual may be entitled from State, federal, or private retirement systems. The
3 benefits payable under this section shall not be subject to any increases in salary or retirement
4 allowances that may be authorized by the General Assembly for employees of the State or retired
5 employees of the State.

6 (e) Eligibility Determinations. – The head of each State department, agency, or institution
7 shall determine the eligibility of employees for the benefits provided ~~herein~~ under this section.

8 (f) Transfer of Funds. – The Director of the Budget may authorize from time to time the
9 transfer of funds within the budgets of each State department, agency, or institution necessary to
10 carry out the purposes of this ~~Article~~ section. These funds shall be taken from ~~those funds~~
11 appropriated to the department, agency, or institution for salaries and related fringe benefits.

12 (g) Responsibility for Payment. – The head of each State department, agency, or
13 institution shall make the payments set forth in ~~subsection (a)~~ this section to those persons
14 certified under subsection (e) of this section from funds available under subsection ~~(f)~~ (f) of this
15 section. The allowance shall be paid in equal installments on the payroll frequency used by the
16 employer from which the officer retired."

17 **SECTION 41.27.(j)** G.S. 143-166.42 reads as rewritten:

18 "**§ 143-166.42. Special separation allowances for local law enforcement officers.**

19 (a) Annual Special Separation Allowance. – On and after January 1, 1987, every sworn
20 law enforcement officer ~~as defined by G.S. 128-21(11d) or G.S. 143-166.50(a)(3)~~ employed by
21 a local government employer who qualifies under this section shall ~~receive~~ receive an annual
22 special separation allowance beginning in the month in which the officer retires on a basic service
23 retirement under the provisions of ~~G.S. 128-27(a), an annual separation allowance equal to~~
24 ~~eighty five hundredths percent (0.85%) of the annual equivalent of the base rate of compensation~~
25 ~~most recently applicable to the officer for each year of creditable service. The allowance shall be~~
26 ~~paid in equal installments on the payroll frequency used by the employer. G.S. 128-27(a).~~

27 (a1) Eligibility for Allowance. – To qualify for the allowance, the officer ~~shall~~ shall meet
28 all of the following criteria:

29 (1) ~~Have~~ The officer has (i) completed ~~30-25~~ or more years of creditable service
30 or (ii) ~~have attained~~ is 55 years of age or older and has completed five or more
31 years of creditable ~~service; and~~ service.

32 (2) ~~Not have attained~~ The officer is less than 62 years of age; ~~and~~ age.

33 (3) ~~Have~~ The officer has completed at least five years of continuous service as a
34 law enforcement officer ~~as herein defined~~ immediately preceding a service
35 retirement. Any break in ~~the~~ this required continuous service ~~required by this~~
36 ~~subsection because that is a result~~ of disability retirement or disability salary
37 continuation benefits shall not adversely affect an officer's qualification to
38 receive the allowance, provided the officer returns to service within 45 days
39 after the disability benefits cease and is otherwise qualified to receive the
40 allowance.

41 (4) At least fifty percent (50%) of the officer's creditable service is as a law
42 enforcement officer.

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1 (b) ~~As used in this section, "creditable service" means the service~~ Definitions. – The
2 following definitions apply in this section:

3 (1) Allowance. – The annual special separation allowance for local law
4 enforcement officers provided for under this section.

5 (2) Creditable service. – The service for which credit is allowed under the
6 retirement system of which the officer is a member, provided that at least fifty
7 percent (50%) of the service is as a law enforcement officer as herein
8 defined.

9 (3) Law enforcement officer. – As defined in G.S. 128-21 or G.S. 143-166.50(a).

10 (4) Officer. – Law enforcement officer.

11 (b1) Allowance Amount. – The amount of the allowance under this section is equal to
12 eighty-five hundredths percent (0.85%) of the annual equivalent of the base rate of compensation
13 most recently applicable to the officer for each year of creditable service.

14 (c) Cessation of Payment. – Payment of the allowance to a retired officer under the
15 provisions of this section shall cease at the first occurrence of any of the following:

16 (1) The death of the officer.

17 (2) The last day of the month in which the officer attains 62 years of age.

18 (3) The first day of reemployment by a local government employer in any
19 capacity, except that this subdivision does not apply to a retired
20 officer returning to local government employment in any of the following
21 circumstances:

22 a. The retired officer is reemployed in service to a county board of
23 elections on an election day or during the hours for early voting under
24 Part 5 of Article 14A of Chapter 163 of the General Statutes in a
25 capacity that complies with G.S. 128-21(19) and does not result in
26 cessation or suspension of the retiree's benefit from the Local
27 Governmental Employees' Retirement System.

28 b. The retired officer is reemployed in a public safety position in a
29 capacity not requiring participation in the Local Governmental
30 Employees' Retirement System or an equivalent locally sponsored
31 retirement plan.

32 (c1) ~~Notwithstanding the provisions of subdivision (3) of subsection (c) of this section,~~
33 ~~payments to a retired officer shall not cease when a local government employer employs a retired~~
34 ~~officer or any of the following:~~

35 (1) ~~In a public safety position in a capacity not requiring participation in the Local~~
36 ~~Governmental Employees' Retirement System.~~

37 (2) ~~In service to a county board of elections on an election day or during the hours~~
38 ~~for early voting under Part 5 of Article 14A of Chapter 163 of the General~~
39 ~~Statutes in a capacity that complies with G.S. 128-21(19) and does not result~~
40 ~~in cessation or suspension of the retiree's benefit from the Local Government~~
41 ~~Employees' Retirement System.~~

42 (d) Impact of Other Benefits or Actions. – This section does not affect the benefits to
43 which an individual may be entitled from State, local, federal, or private retirement systems. The

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1 benefits payable under this section shall not be subject to any increases in salary or retirement
2 allowances that may be authorized by local government employers or for retired employees of
3 local governments.

4 (e) Eligibility Determinations. – The governing body of each local employer shall
5 determine the eligibility of employees for the benefits provided ~~herein~~ under this section.

6 (f) Responsibility for Payment. – The governing body of each local employer shall make
7 the payments set forth in ~~subsection (a) of this section~~ to those persons certified under subsection
8 (e) of this section from funds available. The allowance shall be paid in equal installments on the
9 payroll frequency used by the employer from which the officer retired."

10 **SECTION 41.27.(k)** Effective July 1, 2025, notwithstanding any other provision of
11 law or of the Committee Report referenced in Section 45.2 of this act to the contrary, there is
12 appropriated from the General Fund to the Department of State Treasurer the sum of fourteen
13 million dollars (\$14,000,000) in recurring funds for the 2025-2026 fiscal year and twenty-eight
14 million dollars (\$28,000,000) in recurring funds for the 2026-2027 fiscal year to be used for the
15 benefits resulting from the implementation of this section.

16 **SECTION 41.27.(l)** Except as otherwise provided, this section is effective January
17 1, 2026, and applies to law enforcement officers retiring on or after that date.";

18
19 and to further amend the bill on page 159, lines 5-6, by inserting the following between the lines:

20
21 **"REDUCE FUNDS FOR OPPORTUNITY SCHOLARSHIPS**

22 **SECTION 8A.11.(a)** G.S. 115C-562.8 reads as rewritten:

23 **"§ 115C-562.8. The Opportunity Scholarship Grant Fund Reserve.**

24 ...

25 (b) ~~The General Assembly finds that, due to the critical need in this State to provide~~
26 ~~opportunity for school choice for North Carolina students, it is imperative that the State provide~~
27 ~~an increase of funds for 15 years to the Opportunity Scholarship Grant Fund Reserve. Therefore,~~
28 ~~there~~ There is appropriated from the General Fund to the Reserve the following amounts for each
29 fiscal year to be used for the purposes set forth in this section:

Fiscal Year	Appropriation
...	
2027-2028	\$700,000,000 <u>\$672,000,000</u>
2028-2029	\$725,000,000 <u>\$697,000,000</u>
2029-2030	\$750,000,000 <u>\$722,000,000</u>
2030-2031	\$775,000,000 <u>\$747,000,000</u>
2031-2032	\$800,000,000 <u>\$772,000,000</u>

30
31
32
33
34
35
36
37 For the 2032-2033 fiscal year and each fiscal year thereafter, there is appropriated from the
38 General Fund to the Reserve the sum of ~~eight hundred twenty-five million dollars~~
39 ~~(\$825,000,000)~~ seven hundred ninety-seven million dollars (\$797,000,000) to be used for the
40 purposes set forth in this section. When developing the base budget, as defined by G.S. 143C-1-1,
41 for each fiscal year specified in this subsection, the Director of the Budget shall include the
42 appropriated amount specified in this subsection for that fiscal year.

43"

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1 **SECTION 8A.11.(b)** Notwithstanding any other provision of law or of the
2 Committee Report referenced in Section 45.2 of this act to the contrary, the funds appropriated
3 to the Opportunity Scholarship Grant Fund Reserve for the award of opportunity scholarship
4 grants pursuant to Part 2A of Article 39 of Chapter 115C of the General Statutes are reduced as
5 follows:

- 6 (1) Of the funds appropriated for the 2025-2026 fiscal year, by the sum of fourteen
7 million dollars (\$14,000,000) in recurring funds.
8 (2) Of the funds appropriated for the 2026-2027 fiscal year, by the sum of an
9 additional fourteen million dollars (\$14,000,000) in recurring funds.

10 **SECTION 8A.11.(c)** This section applies beginning with the 2025-2026 school
11 year.";

12
13 and by adjusting the appropriate totals and salary-related contributions accordingly.
14
15
16

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____

**The official copy of this document, with signatures
and vote information, is available in the
Senate Principal Clerk's Office**